

## **2009 HCF-1 PEDIATRIC AND SPECIAL CONTRACT SUPPLEMENTAL FORM (PSCSF)**

To standardize reporting and capture the actual expenses associated with facilities that receive a Pediatric or Special Contract rate, the Division of Health Care Finance and Policy (“the Division”) requires the HCF-1 Pediatric and Special Contract Supplemental Form (PSCSF) be completed. This schedule will provide the Division with an accurate accounting of the operating expenses attributable to each type of service provided by your facility. In addition, the Division will use this data for informational purposes to support public policy initiatives. The PSCSF must be filed along with the HCF-1 for the calendar year 2009.

### **General Instructions:**

#### **Where to file:**

The PSCSF can be downloaded in MS Excel<sup>®</sup> format from the Division’s website at [www.mass.gov/dhcfp](http://www.mass.gov/dhcfp).

Once you have completed and saved the worksheet in Excel, you must email it as an attachment to the following address: [patty.mccusker@state.ma.us](mailto:patty.mccusker@state.ma.us).

#### **Who Must File:**

Any facility that receives a Pediatric or Special Contract rate for providing care to publicly-aided patients must file the PSCSF. Special Contracts rates include but are not limited to Ventilator, Heavy Care, ABI and/or Head Trauma rates. These providers are further defined in 114.2 CMR 6.06 (6) and (7).

#### **When to File:**

The PSCSF must be completed and filed consistently with the reporting period and the due date for the corresponding form HCF-1.

#### **Additional Information:**

For assistance in completing these forms, contact the Help Desk at (800) 609-7232 between 9 am and 5 pm.

## **GENERAL INFORMATION**

The PSCSF must be completed on the accrual basis and must reconcile with the reported amounts for the corresponding HCF-1. This schedule details the actual expenses associated with each type of patient care provided by your facility. Services provided to Geriatric, Pediatric, Special Contract patients and non-nursing facility expenses must be segregated on this report. The allocated expenses must represent the total expenses associated with the services provided by patient type. (For Pediatric patients, you may combine the over and under 22 patients.)

Only whole dollars should be reported (i.e. round off cents) to ensure that all totals balance precisely and reconcile to the reported amounts in corresponding HCF-1 Nursing Facility Cost Report.

Facilities will file the PSCSF via an attachment to an email to the Division per the instructions under the “Where to File” Section above.

### **Downloading the PSCSF:**

To download a copy of the schedule in Excel format, please, complete the following steps:

1. Use [www.mass.gov/dhcfp](http://www.mass.gov/dhcfp) to log onto the Division’s website.
2. Under on-lines services, click on “Reporting”.
3. Next, click on “Nursing Facility”.
4. Click on “Nursing Facility Reports”.
5. Click on “Cost Reports”.
6. Click on Excel under format next to the HCF-1 Pediatric and Special Contract Supplemental Form (PSCSF).
7. From your file menu, save the blank PSCSF under a new name on your computer and complete the schedule accordingly.

### **Completing the PSCSF:**

**This form is a supplemental report to the HCF-1. Instructions for completing the HCF-1 can be found on the Division’s website at [www.mass.gov/dhcfp/nf](http://www.mass.gov/dhcfp/nf).**

### **Demographic Information**

#### **Facility Name:**

Please enter the name of the facility as it appears on the Nursing Facility Cost Report 2009 HCF-1 in the designated field on this schedule.

#### **Contact Person for this schedule:**

Enter the name and phone number of a person who is knowledgeable with this PSCSF filing and will be able to answer questions about the reported data if contacted by Division staff.

### **Expenses**

The first two columns reflect the account numbers within each expense category and the account descriptions respectively. Expenses are grouped similar to the HCF-1 by expense cost categories such as Nursing Expenses, A & G Expenses, Variable Expenses, Fixed Costs and Non-Allowable Expenses. Non-allowable Expenses have been broken down between Non-Nursing Facility and other non-allowable.

#### **Column 3: Allocation Code and Calculation**

For each HCF-1 expense account, identify the method used to allocate the expense to each type of patient or program using the Allocation Codes on page 10 of the PSCSF. The calculation must be shown for each Allocation Code used. If more pages are needed, please insert additional pages.

Example:

Acct #	Acct Description	Alloc. Code	Geriatric 0999999	Pediatric (including Over 22) 0988888 & 0966666	Other-Vent 0977777	Non-Nursing Home Other-766 *	Non-Nursing Home-Other	Total per Financials
	Sq Footage	D	16,000	2,000	1,000	1,000	0	20,000
			80%	10%	5%	5%		100%

#### Expense Allocations: Columns 4-10

Please input the expenses by line item, allocated to each specific program in their respective columns. Expenses should be allocated to each type of program using a reasonable method of allocation. If Direct Expenses are used, the provider must document how these costs were tracked.

Expenses have been separated by Nursing Facility and Non-Nursing Facility. The costs associated with the Nursing Facility operation are reported in columns 4-7. Special Contract and Pediatric expenses are included in the Nursing, Variable, A & G, Fixed and Non-Allowable Expense accounts of the HCF-1. The sum of columns 4-7 should agree to the HCF-1 line items for Nursing, Variable, A & G, Fixed and Non-Allowable Expenses. (For direct special contract expenses that do not fall into the expense accounts provided on the HCF-1, accounts 8048.0, Ventilator Program Expenses and 8049.0, Acquired Brain Injury Unit Expenses can be used.)

If the provider operates another program such as an Adult Day Care or Chapter 766 Education program at the facility, the expenses should be reported in the Non-Nursing Facility Expenses, columns 8-9. The PSCSF is set up to subtotal the non-nursing facility program expenses on page 8. The total of the Non-Nursing Facility columns (8 & 9) will be automatically reversed and then the provider should post the total to the proper HCF-1 account, such as 8040.0, Adult Day Care Expenses or 8047.0, Chapter 766 Program Expenses.

Below is an example of how this schedule should work. In the example below, building depreciation would be allocated based upon square footage. Allocation Code "D" would be placed in the allocation code column for the building depreciation account # 4550.8. The total building depreciation per the financials is \$80,000. The HCF-1 expense will reflect \$76,000 in account 4550.8 and the remaining \$4,000 will be included in the total of account 8047.0.

Acct #	Acct Description	Alloc. Code	Geriatric 0999999	Pediatric (including Over 22) 0988888 & 0966666	Other-Vent 0977777	Non-Nursing Home Other-766	Non-Nursing Home-Other	Total per Financials
4550.8	Bldg Dep	D	64,000	8,000	4,000	4,000	0	80,000

#### Column 4: Geriatric

Input the Geriatric rate vendor payment number in the column header where indicated.

Input the expenses by line item account allocated to the regular Geriatric patients. This column should not include any costs associated with the care of patients reimbursed through a Special Contract such as a Vent contract or ABI contract or any patient classified and reimbursed through a Pediatric rate.

#### **Column 5: Pediatric**

Input the Pediatric vendor payment numbers where indicated in the column header.

Input the expenses by line item account allocated to the Pediatric patients. The Division realizes that it is unreasonable to require providers to separate the costs associated with the over and under 22 Pediatric patients, therefore the costs for both these rates may be combined. This column must reflect the **TOTAL** cost for providing services to Pediatric patients.

#### **Columns 6 & 7: Other Nursing Facility Expenses**

Input the type of Special Contract and the corresponding vendor payment number, where indicated in the column header.

Input the expenses by line item account allocated to patients reimbursed through a Special Contract such as a Vent rate or an ABI rate. The totals of these columns must reflect the **TOTAL** costs for providing services to these patients.

#### **Columns 8 & 9: Non-Nursing Facility Expenses**

Input the type of Program where indicated in the column header.

Input the expenses by line item account allocated to the Non-Nursing Facility programs such as Chapter 766 or Adult Day Care Expenses. The totals of these columns must reflect the total costs for providing these services.

The PSCSF is set up to subtotal the expenses associated with the Non-Nursing Facility programs on page 8. The total of the Non-Nursing Facility columns (8 & 9) will be automatically reversed and then the provider should post the total to the proper HCF-1 account.

The totals of these columns should be claimed on the HCF-1 in the proper account number on Schedule 6 of the HCF-1.

#### **Column 10: Total Expenses per the Financials**

This should be the total of columns 4 – 9 and should equal the total expenses per the financial statements and total expenses reported in account 4000.0 on the HCF-1. Any variances between this schedule and the HCF-1 must be explained.

#### **Patient Days Statistics**

The annual days by type of nursing facility patient or program must be summarized on page 9 of the PSCSF. These totals must agree to the HCF-1, Schedule 14. Non-Nursing Facility Patient day statistics must also be provided.